

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 530 Section 530.215 Claim Filing Procedures</b>
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**TITLE 86: REVENUE**

**PART 530**

**SENIOR CITIZENS AND DISABLED PERSONS PROPERTY TAX RELIEF AND  
PHARMACEUTICAL ASSISTANCE ACT**

**Section 530.215 Claim Filing Procedures**

- a) *A claim for a property tax grant under the Act must be filed on the appropriate paper or electronic forms approved by the Department in a timely manner. The claim must be filed after January 1 but on or before December 31 of the calendar year following the claim year as evidenced by the postmark on metered and posted claims, or the date-stamp of receipt on hand-delivered claims at the Department or its regional offices, or the transmission date to confirm receipt of facsimile claims and electronic applications filed with the Department via the Internet. [320 ILCS 25/5(a)]*
- b) *Only one claimant may file a claim for each household for a claim year. If more than one person in a household and, for the 2000 claim year and later claim years, any additional resident, is eligible to file a claim under the Act, they must agree as to which of them will file the claim for the claim year as the claimant. For example, if a married claimant lives with his or her spouse in the same residence as of the end of a claim year, they must file jointly and list their combined income on the claim. [320 ILCS 25/5(c)]*
- c) A qualified person has a personal right to file a claim for a property tax grant, but it terminates at death so a claim cannot be filed subsequently by his or her estate in probate or intestacy proceedings. A claim for a property tax grant may also be filed on behalf of a qualified person by a person holding power of attorney to do so or by his or her guardian or legal counsel. (See 320 ILCS 25/5(b).)
- d) A claimant must submit proof of his or her eligibility qualifications as set forth in Section 530.115. (See 320 ILCS 25/6(a).)
  - 1) Examples of proof of date of birth include:
    - A) a baptismal record; or
    - B) a birth certificate; or
    - C) a driver's license; or
    - D) an identification card from the Secretary of State's office; or
    - E) an insurance policy; or
    - F) naturalization papers; or
    - G) a passport.

- 2) Examples of proof of disability include:
  - A) *proof that a claimant is eligible to receive disability benefits under the federal Social Security Act of 1935 (42 USC 423); or*
  - B) *issuance of an Illinois Disabled Person Identification Card stating that a claimant is under a Class 2 disability, as defined in Section 4A of the Illinois Identification Card Act [15 ILCS 335/4A]; or*
  - C) *status of claimant as a disabled person determined by a physician designated by the Department using the same standards as used by the Social Security Administration with the costs of any required examination paid by the claimant (see 42 USC 423); or*
  - D) receipt by claimant of Railroad (see 45 USC 231), Civil Service, or Veterans total disability benefits (see 38 USC 101). [320 ILCS 25/3.14]
- e) Amended Claims
  - 1) An amended claim for a property tax grant must be filed in a timely manner on the appropriate paper forms approved by the Department.
  - 2) An amended claim may be filed for the current claim year and three prior claim years.
- f) Appeal Rights
  - 1) *Any claimant or beneficiary aggrieved by action of the Department under the Act, whether in the denial of a claim or amended claim, or in the determination of the amount of the grant, may request in writing that the Department reconsider its action, setting out the facts on which the request is based. The Department shall consider the request and either affirm or modify its action. [320 ILCS 25/7(c)]*
  - 2) *The decision of the Department to affirm its action, or the failure of the Department to act on a request for reconsideration within 60 days, is a final administrative decision that is subject to judicial review under the Administrative Review Law [735 ILCS 5/Art. III]. [320 ILCS 25/7(d)]*

(Source: Added at 26 Ill. Reg. 8437, effective May 24, 2002)